

House Bill 442

By: Representative O`Neal of the 146th

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to change certain provisions regarding the
3 exemption for eligible foods and beverages; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use tax, is amended in paragraph (57) by revising subparagraph (E) to read as
9 follows:

10 "(E) The commissioner shall adopt rules and regulations to carry out the provisions of
11 this paragraph;"

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.